

Example of Cost/Revenue Analysis of Breakfast and Lunch for Provision 2 When 94% of Students Served Free and Reduced Price Lunch

A. BREAKFAST	(a)	(b)	(c)
1. Cost of Breakfast	1.24		
2. Average Number Paid Breakfast Served a Day	10		
3. Cost of Paid Breakfast Served a Day	10 x	1.24	12.40
4. Current Federal Reimbursement for Paid Breakfast (Line 1 and Line 2)	10 x	.21	2.10
5. Difference in Cost and Revenue for a Paid Breakfast (Line 3 and Line 4)			(10.30)
6. Average Number Reduced Price Breakfast Served	30		
7. Cost of Reduced Price Breakfast	30 x	1.24	37.20
8. Current Federal Reimbursement for Reduced Price Breakfast	30 x	.94	28.20
9. Difference in Cost and Revenue for Reduced Price Breakfast (Line 7 and Line 8)			(9.00)
10. Average number of Free Breakfast	150		
11. Cost of Free Breakfast Served a Day	150 x	1.24	186.00
12. Current Federal Reimbursement for Free Breakfast	150 x	1.24	186.00
13. Difference in Cost and Revenue for Breakfast (Line 11 and 12)			0
14. Total Difference in Cost and Revenue for Breakfast ¹ (Line 5 + 9 + 13 = 14)			(19.30)
B. LUNCH			
15. Cost of a Lunch	2.08		
16. Average Number of Paid Lunch Served a Day	23		
17. Cost of Paid Lunch Served a Day	23 x	2.08	47.84
18. Current Federal Reimbursement for a Paid Lunch	23 x	.22	5.06
19. Difference in Cost and Revenue for Paid Lunch (Line 17 and Line 18)			(42.78)
20. Average number of Reduced Price Lunches Served	60		
21. Cost of Reduced Price Lunch Served a day	60 x	2.08	124.80
22. Current Federal Reimbursement for Reduced Price Lunch	60 x	1.71	102.60
23. Difference in Cost and Revenue for Reduced Price Lunch (Line 21 and Line 22)			(22.20)
24. Average Number of Free Lunches Served a day	350		
25. Cost of Free Lunches Served a Day	350 x	2.08	728.00
26. Current Federal Reimbursement for Free Lunches	350 x	2.11	738.50
27. Difference in Cost and Revenue for Free Lunch (Line 25 and Line 26)			10.50
28. Value of Commodities (if entitlement is used)	433	.15	64.95
29. Total Difference in Cost and Revenue for Lunch (Lines 19 + 23 + 27 + 28 = 29)			10.47
30. Total Cost per day to be covered by other funds (Line 14 + 29 = 30)			(8.83)
31. Total Cost for School Year to be covered by other Funds ² (# days times item 30)	180 x	(8.83)	(1,589.40)

¹ School qualifies for Severe Need Breakfast Funding, which would increase the Federal Reimbursement

² If school districts qualify for 60% funding for lunch this would increase reimbursement rates.